



REVISED CODE OF ALABAMA,

PREPARED BY

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30921

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ceived in or during such tax year, by any factor, commission merchant, or auctioneer, in buying, selling, or any other act done in the course of their business;

On the gross receipts, during such tax year, of all cotton pickeries, and from the storage of cotton, or other merchandise, or produce, at the rate of one per cent. Cotton.

8. On every pack, or part of a pack of playing cards, sold by wholesale, retail, or otherwise disposed of, during such tax year, fifty cents. Cards, 50 cents.

9. On every legacy, where letters testamentary have not been taken out in this state, received by any person other than the child, adopted child, grandchild, brother, sister, father, mother, husband, or wife, and on all property given by deed or otherwise, to any such person, on the amount or value thereof, to be assessed to the beneficiary, guardian, trustee, or legal representative, at the rate of three per cent. Legacies, 3 per cent.

10. On all pistols or revolvers in the possession of private persons not regular dealers holding them for sale, a tax of two dollars each; and on all bowie knives, or knives of the like description, held by persons not regular dealers, as aforesaid, a tax of three dollars each; and such tax must be collected by the assessor when assessing the same, on which a special receipt shall be given to the tax payer therefor, showing that such tax has been paid for the year, and in default of such payment when demanded by the assessor, such pistols, revolvers, bowie knives, or knives of like description, must be seized by him, and unless redeemed by payment in ten days thereafter, with such tax, with an additional penalty of fifty per cent., the same must be sold at public outcry before the court house door, after five days notice; and the overplus remaining, if any, after deducting the tax and penalty aforesaid, must be paid over to the person from whom the said pistol, revolver, bowie knife, or knife of like description, was taken, and the net amount collected by him must be paid over to the collector every month, from which, for each such assessment and collection, the assessor shall be entitled to fifty cents, and when the additional penalty is collected, he shall receive fifty per cent. additional thereto. Pistols, knives.

11. On all steamboats, vessels, and other water crafts plying in the navigable waters of the state, at the rate of one dollar per ton of the registered tonnage thereof, which must be assessed and collected at the port where such vessels are registered, if practicable; otherwise, at any other port or landing within the state where such vessels may be; but this does not include flat-bottom sail boats, or other like craft, employed exclusively in the transportation of wood, lumber, or coal, which shall only be assessed at the rate of twenty-five cents per ton. Steamboats.
Other boats.

12. On the gross profits of all banking associations, created under the laws of the United States, at the rate of two per cent. Banking companies.

13. On all acts of incorporation granted by the general assembly, other than acts incorporating cities or towns, and acts incorporating manufacturing companies, an *ad valorem* tax of one tenth of one per cent. on the estimated value of the interest involved, or capital authorized as a bonus, to be due and payable to the tax collector of the county in which the office of such incorporation may be located, whenever such corporation shall commence actual operation; and this shall apply to all such acts passed by the general assembly of 1866-7. Acts of incorporation.

14. On all dividends declared or earned and not divided by incorporated companies created under the laws of this state, (except rail- Dividends.